

Report on the

Blount County Emergency Communications District

Blount County, Alabama

October 1, 2018 through September 30, 2020

Filed: September 3, 2021



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Blount County Emergency Communications District, Blount County, Alabama, for the period of October 1, 2018 through September 30, 2020. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Katelyn Harrison
Examiner of Public Accounts

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Contains items pertaining to state and local legal compliance, District operations and other matters.	
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Department of
Examiners of Public Accounts

SUMMARY

**Blount County Emergency Communications District
October 1, 2018 through September 30, 2020**

The Blount County Emergency Communications District, (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in Blount County. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

This report presents the results of an examination of the District and a review of the District’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12, and the *Code of Alabama 1975*, Section 11-98-6(e).

Effective October 26, 2018, the operations of the City of Leeds Emergency Communications District were consolidated with the Blount County Emergency Communications District. After the consolidation, the City of Leeds Emergency Communications District continued to disburse funds on hand to the Blount County Emergency Communications District through the end of the examination period and beyond to cover consolidation expenses.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state or local laws and regulations.

EXIT CONFERENCE

Board members and administrative personnel, as reflected on Exhibit 3, were invited to discuss the results of this report at an exit conference. Individuals in attendance were: Director: Neal Brooks; and Board Members: Brandon Horton, Ken Campbell, Robert Sanford, and Steve Pass. Also in attendance were representatives from the Department of Examiners of Public Accounts: Amanda Hensley, Audit Manager; and Katelyn Harrison, Examiner.

Financial Information

Summary of Receipts, Disbursements and Cash Balances
October 1, 2018 through September 30, 2020

	Fiscal Year 2019	Fiscal Year 2020	Total
<u>Receipts</u>			
911 Revenue	\$ 1,281,981.28	\$ 1,312,375.39	\$ 2,594,356.67
County Funding	92,718.88	94,573.26	187,292.14
Municipal Funding	82,067.24	99,752.65	181,819.89
EMS Contract	90,000.00	90,000.00	180,000.00
City of Leeds for Consolidation	147,351.09	23,395.06	170,746.15
Donations	550.00		550.00
Interest	4,478.48	1,382.70	5,861.18
Miscellaneous	1,068.12	605.11	1,673.23
Total Receipts	<u>1,700,215.09</u>	<u>1,622,084.17</u>	<u>3,322,299.26</u>
<u>Disbursements</u>			
Personnel Expense	956,026.36	1,182,433.48	2,138,459.84
Consolidation Expense	147,351.09	23,395.06	170,746.15
911 Related Expense	189,668.27	303,683.55	493,351.82
Office Expense	108,315.69	111,050.87	219,366.56
Training/Travel	9,612.74	21,497.12	31,109.86
Vehicle Expenses	4,084.06	3,029.46	7,113.52
Debt Service:			
Principal	258,966.44	140,127.94	399,094.38
Interest	35,712.70	25,311.02	61,023.72
Total Disbursements	<u>1,709,737.35</u>	<u>1,810,528.50</u>	<u>3,520,265.85</u>
<u>Other Financing Sources/(Uses)</u>			
Redemption of Investments	<u>211,728.92</u>		<u>211,728.92</u>
Total Other Financing Sources/(Uses)	<u>211,728.92</u>		<u>211,728.92</u>
Excess of Receipts and Other Financing Sources Over/(Under) Disbursements and Other Financing Uses	202,206.66	(188,444.33)	13,762.33
Cash Balances - Beginning of Year	<u>409,395.00</u>	<u>611,601.66</u>	<u>409,395.00</u>
Cash Balances - End of Year	<u>\$ 611,601.66</u>	<u>\$ 423,157.33</u>	<u>\$ 423,157.33</u>

Summary of Long-Term Debt
September 30, 2020

Type of Debt	Interest Rate	Maturity Date	Original Balance	Ending Balance
<u>Note Payable:</u>				
Building Loan	3.25%	10/05/2039	<u>\$ 1,251,566.32</u>	<u>\$ 717,884.61</u>
Total Note Payable			<u><u>\$ 1,251,566.32</u></u>	<u><u>\$ 717,884.61</u></u>

Additional Information

Board Members and Administrative Personnel
October 1, 2018 through September 30, 2020

Board Members		Term Expires
Brandon Horton	Chairman	2021
Dean Gilbert	Vice-Chairman	2021
Robert Sanford	Secretary/Treasurer	2022
Ken Campbell	Member	2024
Steve Pass	Member	2022
Mark Moon	Member	2024
Steve Gunn	Member	2021
Tim Kent	Member	2019 (*)
Caleb Branch	Member	2020 (**)

Administrative Personnel

Neal Brooks	Director	Indefinite
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(*) Resigned effective 8/13/2019

(**) Resigned effective 7/23/2020